

425A.8 False claim — penalty.

1. A person making a false claim or affidavit with fraudulent intent to obtain the credit under [section 425A.3](#) is guilty of a fraudulent practice and the claim shall be disallowed in full. If the credit has been paid, the amount of the credit plus a penalty equal to twenty-five percent of the amount of credit plus interest, at the rate in effect under [section 421.7](#), from the time of payment shall be collected by the county treasurer in the same manner as other property taxes, penalty, and interest are collected and when collected shall be paid to the director of revenue.

2. A person who fails to notify the assessor of a change in the person who is actively engaged in farming the tract for which the credit under [section 425A.3](#) is allowed shall be liable for the amount of the credit plus a penalty equal to five percent of the amount of the credit. The amounts shall be collected by the county treasurer in the same manner as other property taxes and any penalty are collected and when collected shall be paid to the director of revenue.

[90 Acts, ch 1250, §17; 2001 Acts, ch 154, §4, 6; 2003 Acts, ch 145, §286; 2021 Acts, ch 76, §150](#)

Fraudulent practices; [§714.8 - 714.14](#)
Code editor directive applied